

Co. auditor's approval.

such board reciting the same and the endorsement of his approval by the county auditor of such county upon such offer shall be conclusive evidence, then the county treasurer shall accept the amount so offered in settlement of such taxes and assessments.

Apportionment by Co. auditor.

SEC. 4. Any sums realized from any such settlement shall be apportioned by the county auditor of such county in the following manner: After paying to the state the full amount of the state tax the remaining portion of all taxes paid shall be distributed between the county and its subdivisions in proportion to the amount of their respective levies and the portion realized of and from any assessments shall be paid to the city levying the same.

City comptroller to furnish list of unpaid assessments.

SEC. 5. Upon the request of the county auditor of any such county the comptroller of any city within the same shall furnish a list of the assessments unpaid against any such property not already certified to the office of such county auditor and showing the amount of each such assessment outstanding, the year in which the same was levied, and, in case such assessment was levied during the year 1898 or in any subsequent year, showing the amount required to redeem the same and showing what assessments, if any, have been sold to and are held by actual purchasers.

Within six months.

SEC. 6. The settlement provided for by the terms of this act may be made and accepted at any time within six months from the date of its passage.

SEC. 7. This act shall take effect and be in force from and after its passage.

Approved April 18, 1905.

S. F. No. 444.

## CHAPTER 265.

Education truant officer.

*An act to amend section 1 of chapter 226 of the Laws of 1899 relating to the education of children and providing for truant officers in ungraded schools.*

Be it enacted by the Legislature of the State of Minnesota:

SECTION 1. That section one (1) of chapter 226 of the Laws of 1899 be and the same is hereby amended so as to read as follows:

Attendance at school between ages of 8-18 years.

Section 1. Every parent, guardian or other person who resides in any school district or city, and who has control of any child or children of or between the ages of eight and eighteen years, shall send such child or chil-

dren to a public, parochial or private school in each year during the entire time the public schools of such district or city are in session.

*Provided, however,* that such child or children may be excused from such attendance for the whole or any part of such period by the school board or board of education of the school district or city in which such parent, guardian or person having control resides, upon its being shown to the satisfaction of such board—

May be excused, reasons:

(1) That such parent, guardian or other person having control is not able by reason of poverty to clothe such child properly; or (2) that such child's bodily or mental condition is such as to prevent his attendance at school or application to study for the period required; or (3) that such child is taught at home in such branches of study as are usually taught in public schools, subject to the same examination as other pupils of such district or city; or (4) that such child has already acquired the ordinary branches required by law; or (5) that such child is actually engaged in some useful occupation, employment or service permitted by law.

Poverty.

Physical or mental condition.

Home study.

Completed studies.

Working.

SEC. 2. This act shall take effect and be in force from and after its passage.

Approved April 18, 1905.

## CHAPTER 266.

S. F. No. 337.

*An act to amend section two (2) of chapter two hundred and seventy-one (271) of the Laws of Minnesota for the year nineteen hundred and one (1901), relating to a burial place for indigent and insane soldiers and sailors who may die in any of the hospitals or asylums for the insane of this state.*

Burial place for indigent and insane soldiers and sailors in certain cases.

Be it enacted by the Legislature of the State of Minnesota:

SECTION 1. That section two (2) of chapter two hundred and seventy-one (271) of the Laws of Minnesota for the year nineteen hundred and one (1901) be, and the same is hereby amended so as to read as follows:

"Section 2. That the fund so appropriated shall be disbursed by the state auditor in the manner and under the conditions following, and not otherwise, viz: That as soon as the citizens or any number of them of any town in the state in which an insane hospital or asylum is lo-

Disbursement how made.